
Accepting a Master Application POLICY

A single Master Application form allows persons to apply for licenses with several different state agencies.

1. There are four options for the public to obtain a Master Application:
 - Contact MLS' License Information Service for a paper form. (360) 664-1400.
 - Visit or call a UBI field office location.
 - Download the form in portable document format (.pdf) from the Internet, to print and mail or submit at a field office counter. (www.wa.gov/dol/forms/700028.htm)
 - Electronically submit the form via the Internet using credit card for payment. (www.wa.gov/dol/forms/700028.htm)

2. Determine if a Master Application is needed. An application is needed if **any** of the following apply to the business:
 - Gross income is expected to exceed \$12,000;
 - Items will be sold at retail;
 - Services will be performed that require charging sales tax (see page 6-16);
 - Any taxes need to be collected or paid to the Dept. of Revenue (see page 6-16);
 - A renewable license is required through the Master License Service (see page 6-3);
 - A trade name, doing business as name or other assumed name (see page 6-3) will be used; **OR**
 - Employees will be hired within 90 days (see page 3-4).

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Accepting Master Applications PROCEDURE

1. Review application for completeness
2. Determine fees due (*See License Fee Sheet*)
3. Search UBI database for UBI under existing ownership. (1-3)
(*If found, skip to step 5.*)
4. Issue UBI Number (1-5)
 - Issue FEIN if applicable (2-1)
 - Use correct names & address conventions (1-11)
5. Write the UBI Number on the MA (top right corner)
6. Date stamp the MA & make a copy for the customer
7. Take payment and follow your agency's procedures on funds transmittal (Chapter 4)
8. Send to Master License Service (with SS-4 if applicable)

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Completing a Master Application POLICY

1. Determine if a Master Application form is needed. (see page 3-1).
2. Help customers by highlighting the critical areas of the form. Refer to 'Purpose of Application' section for instructions on which areas are applicable.
3. Review the application to ensure that all information has been completed and fees due are correct. Incomplete applications cause up to three weeks processing delay.
4. If staff completes any information on the form, it is recommended they have the applicant initial that area, i.e. an additional trade name. The application is considered to be an official filing and it is important that it reflect what the applicant is submitting.
5. Search the UBI database for a UBI under the indicated proper ownership type on application. (see chapter 1). If found, write number on application in top right corner.
6. If UBI not found in search, issue a new number along with Federal Employer Identification Number, if needed and if SS-4 form is completed (see chapter 2).
7. Write the UBI number on the top right corner of the Master Application.
8. Date stamp the Master Application and make a copy for the customer.
9. Take payment and follow your agency procedures on funds transmittal (see chapter 4).
10. Send Master Application to the Master License Service, with the SS-4 form if applicable.
11. A Master Application for a Minor Work Permit may go through an expedited, fax-in process if the business has already hired a minor (person under 18). See Special Processing Minor Work Permits on page 5-12.

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Completing a Master Application PROCEDURE

The Master Application should be printed in blue or black pen to help create good microfilm images.

Definitions for some of the questions on the Master Application form are shown below. If you have additional questions, please contact your UBI Operations representative (page 6-2).

Master Application – PAGE 1 (Page 3-10 of this manual)

1. Purpose of Application Definitions:

- *Open/Reopen Business:* Select if the applicant is operating a business in Washington for the first time, or is reopening his/her business.
- *Change Ownership:* Select if the applicant is purchasing an existing business or making an ownership change (e.g. the business was a sole proprietorship, but is changing to a partnership).
- *Add License/Registration to Existing Location:* Select if the applicant is currently conducting business in this state and wishes to add a license or registration.
- *Register Trade Name:* The applicant must register a Trade Name if the business entity is conducting business in Washington under a name other than the full legal name listed in Section 3.
- *Change Trade Name:* Select if the applicant wishes to cancel an existing Trade Name and register another Trade Name. Write the Trade Name to be canceled on the line provided. Write the Trade Name to be registered and the fee amount is listed in Section 2.
- *Change or Open Location:* Select if the applicant is opening a new location for an existing business. If they are changing locations, the old address to be closed should be listed.
- *Hire Employees:* Select if the applicant will have employees at this location within the next 90 days. If it will be more than 90 days before hiring, another application must be filed before employees can be hired.
- *Hire Employees Under Age 18:* Select if the applicant will have persons working at this location that are under 18 years of age. Approval of the minors' duties is required before hiring.

- *Hire Persons to Work in or Around Your Home:* Individuals may use the Master Application to hire 'domestic' help. See Definitions in the Glossary (14-4) for Domestic Employer. (The \$15 application fee does not apply).

2. Licenses and Fees Section:

Use the *License Fee Sheet* (form BLS-700-031) to determine licenses and fees required for the applicant.

Master Application – PAGE 2-3 (Pages 3-11, 3-12)

3. Business Open Date:

This is the actual open or reopen date at this Washington location by the present owner. It is important that this field *always* be completed.

3a. Ownership Definitions:

Staff cannot provide any legal advice on the advantages of one type of business over another. If an applicant is unsure, he or she should contact an attorney or accountant.

- *Sole Proprietor:* One individual or married couple in business alone. The business owner is personally liable for all debts incurred by the business. Use Sole Proprietor for Estates.
- *Partnership:* An agreement between two or more entities engaged in the same business enterprise. Profits and losses are shared. Each partner is an agent for the other(s) and liable for the debts of the firm. Can also be a marital community who has formed a legal partnership.
- *Limited Partnership*:* A partnership composed of general and limited partners. General partners are responsible for daily business management and share fully in profits and losses. Limited partners are not involved in daily operations and loss is limited to the amount they invested.
- *Limited Liability Partnership*:* Generally excludes its partners from liability due to negligence of another partner. They may not engage in banking or insurance.
- *Limited Liability Company*:* A business entity that combines the operational flexibility of a partnership with the limited liability protection associated with limited partnerships and corporations.
- *Washington Corporation*:* A legal entity with rights and liabilities separate from those of its members. They may be formed for profit or

non-profit purposes, but special restrictions apply to non-profit corporations.

- *Out of State Corporation**: Foreign (out-of-state) corporations are corporations that have incorporated outside Washington.
- *Non-Profit Corporation**: A legal entity formed for non-profit purposes such as educational, religious, or charitable.
- *Association*: is an unincorporated social, charitable or community organization formed to benefit the group or the public.
- *Trust (Massachusetts Trust)**: is an unincorporated business with the property being held and managed by the trustees for the shareholders. The trustees are considered employees since they work for the trust.
- *Municipality**: is a public corporation established as a subdivision of a state for local governmental purposes.
- *Joint Venture*: is formed for a limited length of time usually to carry out a particular business transaction or operation.
- *Tenants in Common*: is formed by two or more persons to occupy the same business, while retaining their separate identities in regard to assets or liabilities resulting from business activities.
- *Business structures identified by an asterisk must also register with the Secretary of State. The name of these legal entities is not guaranteed for use when entered on the Master Application unless that name has first been registered with the Office of the Secretary of State. For more information see: www.secstate.wa.gov.

- 3b. Doing Business As (DBA)/Tradenname:** The name by which the business will be known. If the business will be known by the full legal name of the owner the tradenname does not need to be registered.

Business Location Address: This is the place business will be conducted. If there will not be a "store front" then generally the owner's home address is used. Because a license is issued to a particular place of business, the physical address is required.

- 3c: List all owners: Sole Proprietors, Partners, Officers, and LLC members:** All partners, corporate officers or limited liability company managers must be listed. If a limited liability company does not have managers, the members of the company must be listed. If more space is needed, the applicant can attach additional sheets in the same format.
- 3d. Estimated Gross Annual Income in Washington:** This question must be answered.

- 3e. Indicate Business Activities in Washington:** This question assists the agencies in assigning North American Industrial Classification Standards (NAICS) codes to each business for statistical reporting.
- 3f. Products sold or services provided in Washington:** This question must be completed fully. This information also assists the agencies in assigning the NAICS code for statistical purposes. The more complete the information, the faster the application can be processed.
- 3g. Buy, Lease or Acquire an Existing Business:** This section to be completed if the business existed before and new owners are acquiring. This information may be used to set tax rates on unemployment insurance and industrial insurance.
- 3h. Purchase Furniture/Fixtures/Equipment:**
This section should be completed if the applicant has purchased furniture, fixtures or equipment on which use tax has not been paid, or if the applicant is leasing furniture, fixtures or equipment.
- 3i. Owned, Controlled or Affiliated with Other Business Entities:** Include any person or company not already listed who share in the profits or losses of the business. (This does not include landlords, but could include franchises).
- 3j. Changing Business Structure:** Indicate the UBI number of the old structure type (i.e. sole proprietor) to be closed. It is *not* required that the old account be closed at this time.
- 3k. Ever Owned Another Business:** This question should be completed if the applicant and/or his/her spouse owned any other business, or currently own a business.
- 3l. Bank Name:** Indicate name of bank where the business account is or will be.

Master Application – PAGE 4 (Page 3-13 in this manual)

- 4a. Date of First Employment:** If the applicant is planning to hire employees with a first date of employment more than three months after this application is filed, the Departments of Employment Security and Labor & Industries will not open an account for the applicant at this time. The applicant will need to file another application before hiring employees.
- 4b. Number of Persons You Plan to Employ:**

- 4c. Hiring Minors:** If no minors will be hired, questions should be left blank. Applicant will need to submit another application should they decide to hire minors.
- 4d. Report employee information separately/Together:** The licensee may report employee taxes for several business locations together, however they will still be doing separate returns for each agency.
- 4e. Unemployment Insurance for Corporate Officers:** Corporate officers are not covered for unemployment insurance unless specifically requested on the application. Owners of for other business structures (i.e. sole proprietor or partnership) do not qualify for unemployment insurance.
- 4f. Industrial Insurance for Owners:** Business owners are not covered for unemployment insurance unless specifically requested on the application.
- 4g. Optional Industrial Insurance:** Some categories of employees are not automatically qualified for industrial insurance. The employer must indicate if they would like to cover those employees with optional insurance. A listing of these employee categories can be found on the License Fee Sheet.
- 4h. Limited Liability Company Management Vested:** If LLC managers are not members (if they are not vested), the business must cover them with industrial insurance and report their worker hours along with other employees. If they are vested, they will be covered only if the Optional Industrial Insurance question was answered "yes."
- 4i. One** box should be checked to indicate the major operation of the business.
- 4j. Detailed Activities of the Employees:** The sections on employee duties should include detailed descriptions of the duties performed, and an estimate of the total number of employees and worker hours (three months) for each set of duties.

5. Signature

The application should be signed by the following:

Sole Proprietorship: The sole proprietor and/or the spouse.

Partnership or Limited Liability Partnership: At least one of the partners listed in Section 3.

Corporation: At least one of the officers listed in Section 3.

Limited Liability Company: At least one of the managers listed in Section 3. If the company does not have a manager, then at least one of the members listed in Section 3 should sign.

Other: At least one of the principals listed for the organization.

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The Master Application is available online at:

<http://www.dol.wa.gov/forms/700028.htm>

Master Application Packet Mailer

The following items should be included in a “Master Application Packet” to be mailed to new businesses:

1. The Master Application - copy enclosed.

Can be downloaded from: <http://www.wa.gov/dol/forms/700028.htm>

2. The License Fee Sheet

Form #: BLS-700-031 REGISTRATION/LICENSE DESCRIPTIONS
(R/8/99)OR

3. Trade Name Registration

Form #: BLS-700-128 TRADE NAME REG. (R/2/98)OR

4. Information for New Registrants

Form #: BLS-700-027 INFO FOR NEW REGISTRANTS (R/7/97)OR

5. SS-4 Form (Application for Employer Identification Number), if applicable.